

**U.S. Government Standard General Ledger
Account Transactions**

A100 FUNDING - Budgetary Resources Other Than Collections

- A102 To record an anticipated appropriation.
Comment: For receipt of appropriation, see USSGL TC-A104.
Transaction Origin: USSGL TC-1040

Budgetary Entry

Debit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A104 To record the enactment of appropriations for other than special and trust funds.
Comment: If appropriations were anticipated, credit USSGL account 4120. Appropriation anticipated, see TC-A102.
Use USSGL account 4620 for appropriations not subject to apportionment.
Transaction Origin: USSGL TC-1005

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
Debit 4112 Deficiency Appropriations
Debit 4115 Loan Subsidy Appropriation - Definite - Current
Debit 4116 Entitlement Loan Subsidy Appropriation - Indefinite
Debit 4117 Loan Administrative Expense Appropriation - Definite - Current
Debit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
Debit 4119 Other Appropriations Realized
Debit 4121 Loan Subsidy Appropriation - Indefinite - Current
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations -Appropriations Received

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A106 To record the reappropriation of unexpired funds in the losing fund.

Comment: See USSGL TC-A110 gaining funds.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of unexpired funds

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

A110 To record in the gaining fund reappropriation of authority from an expired or unexpired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds

Budgetary Entry

Debit 4150 Reappropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A110 for gaining funds.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
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A114 To record an anticipated appropriation for trust fund expenditure transfer.
Transaction Origin: USSGL implementation guidance; transactions for SF 133 appropriated trust fund expenditure transfers

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A116 To record budgetary authority apportioned by OMB and available for allotment.
Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4510 Apportionments

Proprietary Entry

None

A118 To record anticipated resources apportioned but not available for use until they are realized.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4590 Apportionments Unavailable - Anticipated Resources

Proprietary Entry

None

A120 To record the allotment of authority.
Transaction Origin: USSGL TC-1085

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

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A122 To record the realization of previously anticipated and apportioned authority.

Comment: USSGL transactions that reference this transaction (bolds reference a reversal):

A186, A304, **A308**, B126, C106, C110, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, D108, D110, D134.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4590 Apportionments Unavailable - Anticipated Resources

Credit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A126 To record amounts specifically withheld from apportionment by OMB.

Comment: Reverse this transaction when authority is released.

Transaction Origin: USSGL TC-1065

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

A127 To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.

Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current years obligations will record this transaction at yearend as a preclosing adjusting entry.

Transaction Origin: USSGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
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A128 To record authority temporarily unavailable pursuant to public law.

Comment: Reverse this transaction if authority becomes available.

Transaction Origin: USSGL TC-1025

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4395 Authority Unavailable Pursuant to Public Law - Temporary

Proprietary Entry

None

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current years obligations will record this transaction at yearend as a preclosing adjusting entry.

Transaction Origin: USSGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded from Obligation

Proprietary Entry

None

A130 To record authority made unavailable pursuant to public law and to withdraw funds.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.

Transaction Origin: USSGL TC-1025

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

**U.S. Government Standard General Ledger
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A132 To record budget authority rescinded by legislative action.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.

Transaction Origin: USSGL implementation guidance; transactions for SF 133/rescissions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4392 Rescissions - Current-Year

Credit 4393 Rescissions - Prior-Year

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

A134 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

Comment: Credit USSGL account 2990 if fund withdrawal occurs at a later date.

Transaction Origin: USSGL TC-1160

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Credit 4392 Rescissions - Current-Year

Credit 4393 Rescissions - Prior-Year

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

**U.S. Government Standard General Ledger
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A138 To record estimated recoveries of prior-year obligations.

Transaction Origin: USSGL TC-1007

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A140 To record anticipated collections other than refunds.

Comment: Also post USSGL TC-A118.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources

Debit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A142 To record anticipated nonexpenditure payments to Treasury.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund.)

Comment: Refer to SFFAS #5 for discussion of contingent liabilities.

Transaction Origin: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

Debit 5765 Non-expenditure Financial Sources – Transfers Out

Credit 2920 Contingent Liabilities

**U.S. Government Standard General Ledger
Account Transactions**

- A146 To record subsidy disbursed by the program fund not previously accrued.
Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, post USSGL TC-B134.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

- A148 To record the reduction of borrowing authority.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property and the credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

- A150 To record subsidy payable accrued in the program account.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 2179 Contra Liability for Subsidy Payable to Financing Account
Credit 2170 Subsidy Payable to Financing Account

**U.S. Government Standard General Ledger
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- A152 To record indefinite or definite borrowing authority.
Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized - Definite
Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A154 To record indefinite borrowing authority previously estimated.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4042 Estimated Borrowing Authority - Indefinite

Proprietary Entry

None

- A156 To record the drawing of cash to fund borrowing authority.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4148 Resources Realized from Borrowing Authority
Credit 4145 Borrowing Authority Converted to Cash

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to Treasury

- A158 To record actual reductions to borrowing authority previously anticipated.
Comment: See USSGL TC-A164 for anticipated reductions to borrowing authority.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
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- A160 To record unanticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Transaction Origin: USSGL budgetary accounting guide
- Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4143 Actual Reductions to Borrowing Authority
- Proprietary Entry**
None
- A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
Transaction Origin: USSGL budgetary accounting guide
- Budgetary Entry**
Debit 4042 Estimated Borrowing Authority - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment
- Proprietary Entry**
None
- A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Transaction Origin: USSGL budgetary accounting guide
- Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority
- Proprietary Entry**
None
- A166 To record the enactment of public law to establish definite and indefinite contract authority.
Transaction Origin: USSGL implementation guidance; Contract Authority case studies
- Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized - Definite
Debit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment
- Proprietary Entry**
None

**U.S. Government Standard General Ledger
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A168 To record the enactment of public law for contract authority that was previously anticipated.

Comment: See USSGL TC-A176 for the anticipated contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4132 Current-Year Contract Authority Realized - Indefinite

Credit 4032 Anticipated Contract Authority

Proprietary Entry

None

A170 To record the warrant liquidating contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority Liquidated by Appropriation from the General Fund

Budgetary Entry

Debit 4138 Appropriation to Liquidate Contract Authority

Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations – Appropriations Received

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations to Liquidate Contract Authority – Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations to Liquidate Contract Authority

Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

A172 To record anticipated actual reductions to contract authority.

Comment: If contract authority was not anticipated, see USSGL TC-A174.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority

Credit 4133 Actual Adjustments to Contract Authority

Proprietary Entry

None

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- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations to Liquidate Contract Authority – Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable

Credit 4136 Contract Authority to be Liquidated by Trust Funds

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

- A174 To record unanticipated actual reductions to contract authority.

Comment: Includes the reduction of unobligated balances for indefinite contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4133 Actual Adjustments to Contract Authority

Proprietary Entry

None

- A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.

Comment: Refer to USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

Transaction Origin: Trust Fund Accounting Guide: Appropriations to Liquidate Contract Authority – Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations to Liquidate Contract Authority

Credit 4135 Contract Authority Liquidated

and

Debit 4136 Contract Authority to be Liquidated by Trust Funds

Credit 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
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A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4032 Anticipated Contract Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

A178 To record anticipated adjustments/reductions to contract authority.

Comment: To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.

Transaction Origin: USSGL implementation guidance; Contract Authority Case Study

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry

None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
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A180 To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4170 Transfers – Current-Year Authority

Credit 4175 Allocation Transfers of Current-Year Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4170 Transfers – Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A182 To record in the financing account an appropriation received for a modification adjustment transfer.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5790 Other Financing Sources

and

Debit 7290 Other Losses

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

- A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriation Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

- A184 To record in the expenditure account, the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

- A186 To record revenue to available non-revolving trust funds and special funds in which the revenue is immediately available for obligation.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL TC-4030

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

U.S. Government Standard General Ledger Account Transactions

- A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

Comment: When receipts become available for obligation, see USSGL TC-A190.

Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Not Available for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5600 Donated Revenue-Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.

Comment: When receipts are originally collected, see USSGL TC-A188.

Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for original entry that precluded the obligation.

Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4157 Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

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- A194 To record authority made available from offsetting collections balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for original entry that precluded the obligation.
Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A196 To record the collection of revenue for non-revolving trust funds and special funds that were previously accrued.
Comment: See USSGL TC-C217 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Not Available for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable
Credit 1360 Penalties, Fines and Administrative Fees Receivable

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A200 FUNDING - Authority Transfers

- A204 To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based upon an apportionment request.

Budgetary Entry

Debit 4165 Allocations of Authority – Anticipated from Invested Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

- A214 To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
Comment: Trust and special funds do not record USSGL accounts in the 3100 series; account 4175 is to be recorded by non-invested TAFS; see USSGL TCs-A223 and A225 for invested TAFS.
Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

- A217 To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To be Transferred from Invested Balances
Credit 4165 Allocations of Authority - Anticipated from Invested Balances
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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- A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

Comment: Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

Budgetary Entry

Debit 4167 Allocations of Realized Authority – Transferred from Invested Balances
Credit 4166 Allocations of Realized Authority -To be Transferred from Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A220 To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

Comment: Trust and special funds do not record USSGL accounts in the 3100 series. USSGL account 4175 is to be recorded by non-invested Treasury Account Fund Symbol (TAFS). See USSGL TC-A219 for invested TAFS.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current -Year Authority for Non-Invested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A222 To record funds transferred out by the parent agency, which liquidates the liability for allocation transfers.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A223 To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4166 Allocations of Realized Authority -To be Transferred from Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

- A224 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

- A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Budgetary Entry

Debit 4166 Allocations of Realized Authority -To be Transferred from Invested Balances

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4167 Allocations of Realized Authority - Transferred from Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A226 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.

Comment: Trust and special funds do not record USSGL accounts in the 3100 series.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A228 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.

Comment: Trust and special funds do not record USSGL accounts in the 3100 series.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations -Transfers In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.

Comment: Reverse for the parent agency. Trust and special funds do not record USSGL accounts in the 3100 series.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations -Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

A232 To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.

Comment: Trust and special funds do not record USSGL accounts in the 3100 series.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A234 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.

Comment: For the parent appropriation agency, use USSGL TC-A224 for the cash transfer method.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1330 Receivable for Transfers of Currently Invested Balances

A236 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

Comment: For the transfer agency, use USSGL TC-A222 for the cash transfer method.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

A242 To record in the receiving agency the anticipated transfer-in current-year authority or from prior-year balances.

Transaction Origin: USSGL TC-1008

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Proprietary Entry

None

A244 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

None

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.

Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts.

Transaction Origin: USSGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.

Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A250 To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.

Comment: Trust funds credit USSGL account 5755 to transfer appropriated receipts.

Transaction Origin: USSGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A252 To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.

Comment: Trust funds debit USSGL account 5765 to transfer appropriated receipts.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A254 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations – Transfers-Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

A255 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable

Credit 1010 Fund Balance With Treasury

A256 To record in the transferring agency the actual transfers-out during the fiscal year of authority with paid undeliverable orders from current or prior years.

Comment: See USSGL TC-A257 for the receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1410 Advances to Others

Credit 1450 Prepayments

A257 To record in the receiving agency the actual transfers-in during the fiscal year of authority with paid undeliverable orders from current or prior years.

Comment: See USSGL TC-A256 for the transferring agency.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders.

Budget Entry

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A260 for collection of the receivable. Use USSGL account 4450 if transfer was not previously anticipated.

Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transferred In

A259 To record in the trust fund a payable for an appropriation trust fund expenditure transfer-out.

Comment: Nonexchange

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments – Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

A260 To record the actual collection of the appropriation trust fund expenditure transfer.

Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

**U.S. Government Standard General Ledger
Account Transactions**

A261 To record in the trust fund the outlay for the appropriation trust fund expenditure transfer.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4901 Delivered Orders – Obligations, Unpaid

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2155 Expenditure Transfers Payable

Credit 1010 Fund Balance With Treasury

A264 To record in the trust fund expenditure transfers-in from a Federal fund relating to nonexchange and exchange transactions.

Comment: Use USSGL account 5750 for nonexchange expenditure transfers

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipt

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue from Services Provided

Credit 5400 Benefit Program Revenue

Credit 5750 Expenditure Financing Sources - Transfers-In

A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange and exchange transactions.

Comment: Use USSGL account 5760 for nonexchange expenditure transfers.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments – Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the U.S. Government for the agency TAFS, rather than as a transfer.

Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4127 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 2150 Payable for Transfers of Current Invested Balances

A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a receivable.

Comment: Refer to USSGL TC-A268 for establishing the receivable.

Transaction Origin: Trust Fund Guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-In

Credit 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger Account Transactions

A274 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a payable.

Comment: Refer to USSGL TC-A270 for establishing the payable.

Transaction Origin: Trust Fund Guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4127 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable

Credit 4129 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the U.S. Government for the agency TAFS, rather than as a transfer.

Transaction Origin: Trust Fund Guidance; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-In

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

Transaction Origin: Trust Fund Guidance; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4129 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

A300 FUNDING - Reimbursables and Other Income

A302 To record anticipated reimbursements.

Comment: See USSGL TC-A118, anticipated reimbursements are not available for allotment until the realized order is received.

Transaction Origin: USSGL TC-1030

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in OMB Circular A-34.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See USSGL TC-C182

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4222 Unfilled Customer Orders With Advance

Credit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Proprietary Entry

Debit 2310 Advances from Others

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

**U.S. Government Standard General Ledger
Account Transactions**

A308 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

Comment: Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Post the reversal of USSGL TC-A122 if the refund was not previously anticipated and apportioned.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances from Others

Credit 1010 Fund Balance With Treasury

A310 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses USSGL TC-B204.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

U.S. Government Standard General Ledger Account Transactions

B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: If payment was made by an electronic fund transfer and for an amount paid by a direct appropriation, post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL 6000 account series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” asset account. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to these various accounts at yearend.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Transaction Origin: USSGL implementation guidance; FASAB #5, Accounting for Liabilities

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability

Credit 1010 Fund Balance With Treasury

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

Comment: Also post USSGL TC-C220, which establishes the loan receivable after default.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B105 To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.
Comment: If funded by a direct appropriation, post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2179 Contra Liability for Subsidy Payable to Financing Account

and

Debit 2170 Subsidy Payable to Financing Account
 Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: Credit reform cases study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

B107 To record payment and disbursement of funds.

Comment: If for an amount paid by a direct appropriation, post USSGL TC-B134.

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments – Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- B108 To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, post USSGL TC-B134. See USSGL TC-B322 for accrued interest.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing from Treasury
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

- B110 To record a confirmed disbursement schedule.
Comment: Clearing from unpaid to paid
Transaction Origin: USSGL TC-3030

Budgetary Entry

Debit 4901 Delivered Orders – Obligations, Unpaid
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdback
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Accrued Liabilities
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2940 Capital Lease Liability
Debit 2990 Other Liabilities
Credit 1010 Fund Balance With Treasury

- B112 To record accrued interest paid.
Comment: See USSGL TC-B322 for the accrued liability.

Budgetary Entry

Debit 4901 Delivered Orders – Obligations, Unpaid
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2140 Accrued Interest Payable
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as a reduction to offsetting collections.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Proprietary Entry

Debit 5890 Tax Revenue Refunds

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
Transaction Origin: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4047 Anticipated Transfers to the Treasury
 Credit 4151 Actual Capital Transfers to the Treasury
 Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year

Proprietary Entry

Debit 2920 Contingent Liabilities
 Credit 1010 Fund Balance with Treasury

- B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, debit USSGL account 4450 or 4620.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4047 Anticipated Transfers to Treasury
 Credit 4146 Actual Repayments of Debt, Current-Year Authority
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2510 Principal Payable to Treasury
Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

- B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4146 Actual Repayments of Debt, Current-Year Authority
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to Treasury
Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B122 To record repayments of other debt.

Comment: This transaction is applicable to redemptions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2590 Other Debt

Credit 1010 Fund Balance With Treasury

B124 To record the purchase of Federal securities acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Transaction Origin: USSGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Debit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1010 Fund Balance With Treasury

B126 To record the purchase of Federal securities acquired at a premium.

Comment: Special and trust funds use USSGL account 4114. Post USSGL TC-A122 if authority was previously anticipated and apportioned. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

Transaction Origin: USSGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Debit 4398 Offsetting Collections Temporarily Precluded from Obligation

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1620 (G) Investments in Securities Other Than Public Debt Securities

Debit 1622 (G) Premium on Securities Other Than Public Debt Securities

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

- B128 To record the purchase of Federal securities acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Transaction Origin: USSGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1010 Fund Balance With Treasury
 Credit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Credit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

- B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry

Debit 4395 Authority Unavailable Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 1010 Fund Balance With Treasury

- B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

B134 To record appropriations used this fiscal year.

Comment: This transaction is not recorded by special or non-revolving funds. USSGL transactions that reference this transaction (bolds reference a reversal):

A146, B102, B105, B106, B107, B108, B118, B130, B302, B304, B306, B314, B322, B332, B334, B344, B404, **C132, C134, C136, C138**, C206, **D102**, D106, D114, D116, D126, D132, D402, D404, D406, D408, D410, D616.

Transaction Origin: USSGL implementation guidance; appropriations used

Budgetary Entry

None

Proprietary Entry

Debit 3107 Unexpended Appropriations - Used

Credit 5700 Expended Appropriations

B136 To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.

Comment: See OMB Circulars A-11 and A-34 for further instruction on the payment hierarchy.

Transaction Origin: Credit reform liquidating account case study

Budgetary Entry

Debit 4047 Anticipated Transfers to Treasury

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to Treasury

Debit 2970 Resources Payable to Treasury

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

B200 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B202 To record a commitment.

Comment: To decrease the commitment, reverse this transaction.

Transaction Origin: USSGL TC-2005

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4700 Commitments

Proprietary Entry

None

B204 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

B206 To record current-year undelivered orders with an advance.

Comment: See USSGL TC-B404 for the expense.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4700 Commitments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B302 To record the delivery of goods or services and accrue a liability.

Comment: If funded by a direct appropriation, post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” of accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Account Transactions

B304 To record the delivery of goods and services in the same year as the order was placed and accrue a liability. The current-year expended authority is less than the original order.

Comment: If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” of accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Account Transactions

B306 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.

Comment: If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” of accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll-related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

**U.S. Government Standard General Ledger
Account Transactions**

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction must be recorded simultaneously with USSGL TC-B316. Also post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expense/Program Costs

Credit 2110 Accounts Payable

B316 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously record USSGL TC-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See OMB Circular A-34 for additional guidance.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4350 Canceled Authority

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

Debit 2960 Accounts Payable From Canceled Appropriations

Credit 6800 Future Funded Expense

B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 5890 Tax Revenue Refunds

Debit 6330 Other Interest Expenses

Credit 2110 Accounts Payable

Credit 2140 Accrued Interest Payable

Credit 2190 Other Accrued Liabilities

**U.S. Government Standard General Ledger
Account Transactions**

B322 To record the accrual of interest expenses incurred, not yet paid.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Transaction Origin: USSGL TC-2030

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing from Treasury

Debit 6320 Interest Expenses on Securities

Debit 6330 Other Interest Expenses

Credit 2140 Accrued Interest Payable

B324 To record the liability for cost to be funded in the future.

Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B302 to record currently funded Capital Lease liability.

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2160 Entitlement Benefits Due and Payable

Credit 2170 Subsidy Payable to Financing Account

Credit 2190 Other Accrued Liabilities

Credit 2220 Unfunded Leave

Credit 2290 Other Unfunded Employment Related Liability

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life and Insurance Liability

Credit 2690 Other Actuarial Liabilities

Credit 2990 Other Liability

Credit 2995 Estimated Cleanup Cost Liability

B326 To record the unfunded FECA liability and unfunded unemployment liability.

Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

**U.S. Government Standard General Ledger
Account Transactions**

B328 To record a contingent liability.

Comment: Reverse this entry when realization indicates no contingent liability.

Transaction Origin: USSGL TC-3125 and USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expense

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

B330 To record an increase in actuarial liabilities for benefit plans.

Comment: Reverse this entry for a decrease.

Transaction Origin: USSGL implementation guidance; FECA liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

B332 To record the payable to borrowers from sales of foreclosed property with recourse.

Comment: Excess of sales proceeds over cost to the government is paid to borrowers. If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger
Account Transactions**

B334 To record the inventory purchased for a resale under historical cost (title was passed).

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1521 Inventory Purchased for Resale

Credit 2110 Accounts Payable

B338 To record the fair market value of real and intangible forfeited property.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 2320 Deferred Credit

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 2320 Deferred Credits

**U.S. Government Standard General Ledger
Account Transactions**

B344 To record the funded portion of cleanup costs that was previously estimated.

Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Post USSGL TC-B134 for appropriations used.

Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Non-production Costs

Credit 2110 Accounts Payable

Credit 6800 Future Funded Expenses

B346 To record capital lease liability.

Comment: If capital lease is with a nonFederal entity, you must have sufficient budgetary resources up-front to cover the present value of the lease payments discounted using Treasury interest rates.

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1810 Assets Under Capital Lease

Credit 2940 Capital Lease Liability

**U.S. Government Standard General Ledger
Account Transactions**

B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B402 To record revenue received in advance.
Transaction Origin: USSGL TC-4140

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.
Comment: See USSGL TC-A306 to see the reimbursable authority and USSGL TC-B206 for the original prepayment. If funded by a direct appropriation, post USSGL TC-B134.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1890 Other General Property, Plant and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Non-production Costs

 Credit 1410 Advances to Others

 Credit 1450 Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

B500 DISBURSEMENTS AND PAYABLES - Assets Transfers Out

B502 To record the transfer-out of assets to other Federal entities without reimbursement.

Comment: When transferring ownership of an asset outside of the Federal government, recognize a loss for the book value of the asset upon disposition. For non-Federal, see USSGL TC-B504.

Transaction Origin: USSGL TC-5045

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1621 Discount on Securities Other Than Public Debt Securities

Debit 1622 Premium on Securities Other Than Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal Use Software

Debit 1849 Allowance for Depletion

Debit 5730 Financing Sources Transferred Out Without Reimbursement

 Credit 1511 Operating Materials and Supplies Held for Use

 Credit 1525 Inventory - Raw Materials

 Credit 1526 Inventory - Work-in-Process

 Credit 1527 Inventory - Finished Goods

 Credit 1541 Forfeited Property Held for Sale

 Credit 1572 Stockpile Materials Held for Sale

 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

 Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

 Credit 1620 Investments in Securities Other Than Public Debt Securities

 Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities

 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt

 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant and Equipment

B504 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant and equipment (land, buildings, equipment and other) to non-Federal entities.

Comment: For Federal, see USSGL TC-B502.

Transaction Origin: USSGL implementation guidance; FASAB #6 and #8, Accounting for Property, Plant and Equipment/Supplementary Stewardship Reporting

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 7210 Losses on Disposition of Assets
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 Other General Property, Plant and Equipment

B506 To record distributed personal property.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
 Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger
Account Transactions**

B508 To record a commodity transferred to another Federal agency.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

C100 COLLECTIONS AND RECEIVABLES - Receipts

C102 To record service in kind provided by non-Federal sources.

Transaction Origin: USSGL TC-3145

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 5610 Donated Revenue - Nonfinancial Resources

C104 To record the collection of subsidy for loan modification costs in the financing account.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

C106 To record the collection of reestimated subsidy in the financing account.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current

Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent

Credit 4070 Anticipated Collections from Federal Sources

Credit 4282 Actual Program Fund Subsidy receivable - Indefinite - Permanent

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger
Account Transactions**

C108 To record the receipts reported into deposit funds and clearing accounts.

Comment: See USSGL TC-C152

Transaction Origin: USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

C110 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Post USSGL TC-A122 for previously anticipated and apportioned authority. See USSGL TCs-A306, A308, A310 and C186 for reimbursable agreement transactions.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4260 Actual Collections of “governmental-type” Fees

Debit 4261 Actual Collection of Business-Type Fees

Debit 4262 Actual Collection of Loan Principal

Debit 4263 Actual Collection of Loan Interest

Debit 4264 Actual Collection of Rent

Debit 4265 Actual Collections from Sale of Foreclosed Property

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Debit 4267 Other Actual “governmental-type” Collections from Non-Federal Sources

Debit 4273 Interest Collected from Treasury

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

Comment: See USSGL TC-B206 for application of an advance.

Transaction Origin: USSGL TC-3115

Budgetary Entry

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1410 Advances to Others

Credit 1450 Prepayments

C116 To record in the financing fund unearned fees collected for undisbursed loans.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4261 Actual Collection of Business-Type Fees

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2320 Deferred Credits

C118 To record in the financing fund fees earned when loans are disbursed.

Comment: Fees are earned by loan guarantees when the third party disburses.

Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

C120 To record the maturity of Federal securities acquired at par value.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

C122 To record the maturity of Federal securities acquired at a premium.

Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-D510 for the amortization transaction.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

C124 To record the maturity of Federal securities acquired at a discount.

Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt

- C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
Comment: USSGL TC-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
 Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
 Debit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
 Credit 4281 Actual Program Fund Subsidy Receivable - Definite - Current
 Credit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
 Credit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

- C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1410 Advances to Others

**U.S. Government Standard General Ledger
Account Transactions**

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. Also reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Non-production Costs

**U.S. Government Standard General Ledger
Account Transactions**

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Non-production Costs

**U.S. Government Standard General Ledger
Account Transactions**

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment: USSGL TC-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

Comment: See USSGL TC-C212 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger
Account Transactions**

C140 To record the collection of receivables from Federal sources.

Budgetary Entry

Debit 4273 Interest Collected from Treasury

Debit 4277 Other Actual Collections - Federal

Credit 4283 Interest Receivable from Treasury

Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1340 Interest Receivable

C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.

Comment: If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

and

Debit 5990 Collections for Others

Credit 2980 Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.

Comment: For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1325 Tax Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines and Administrative Fees Receivable

and

Debit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others

For tax revenue:

Debit 5801 Tax Revenue Accrual Adjustment
 Credit 5800 Tax Revenue

- C144 To record the undeposited collections for funds that do not require budgetary reporting.
Comment: Reverse entry upon disposition of undeposited collections.
Transaction Origin: USSGL TC-4120

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

- C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
Comment: For budgetary impact, see USSGL TC-C148
Transaction Origin: USSGL TC3050

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

- C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.

Comment: Other than from reimbursable agreement, see USSGL TC-A300s. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections from Non-Federal Sources

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

- C150 To record the receipt of other cash.

Comment: See USSGL TC-C108

Transaction Origin: USSGL TC4135

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities

- C152 To record unapplied receipts into fund symbols that require budgetary reporting.

Comment: If not deposited in account fund symbol see USSGL TC-C108. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL TC-4145

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections from Non-Federal Sources

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue

- C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.
Transaction Origin: USSGL TC-4195

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

- C162 To record an adjustment to loans receivable based on acquired collateral property.
Comment: This transaction does not include bad debt.
Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger
Account Transactions**

C164 To record non-cash assets donated by the public.

Transaction Origin: USSGL TC-5100

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Comment: When seized cash is deposited, see USSGL TC-C168

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities

C168 To record seized cash deposited in a deposit fund.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

and

Debit 1532 Seized Cash Deposited
Credit 1531 Seized Monetary Instruments

**U.S. Government Standard General Ledger
Account Transactions**

- C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

Credit 1532 Seized Cash Deposited

- C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5900 Other Revenue

- C174 To record undeposited cash that was forfeited.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

C176 To record cash deposited after forfeiture.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1350 Loans Receivable

U.S. Government Standard General Ledger Account Transactions

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2310 Advances from Others

C184 To record in the performing agency an advance received after a reimbursable agreement was established.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2310 Advances from Others

C186 To record the collection of receivables in the performing agency for reimbursable services.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.

Comment: See USSGL TCs-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

- C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.
Comment: Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C226.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1325 Taxes Receivable

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5801 Tax Revenue Accrual Adjustment

Credit 5900 Other Revenue

and

Debit 5991 Accrued Collections for Others

Credit 2980 Custodial Liability

- C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

- C206 To record in the financing fund the disbursement of direct loans.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

C208 To record binding loan contracts and subsidy receivables accrued in the financing account.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4281 Actual Program Fund Subsidy Receivable - Definite - Current

Debit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent

Debit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 2950 Liability for Subsidy Related to Undisbursed Loans

C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4285 Receivable from the Liquidating Fund

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

C212 To record refund receivables for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. Note: Agencies that post a dr6500 and a cr6900 instead of cr6790 also must provide an unfunded attribute for the Statement of Financing.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Non-production Costs

- C214 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4283 Interest Receivable from Treasury
Debit 4287 Other Federal Receivables
 Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines and Administrative Fees Receivable
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5900 Other Revenue

- C215 To record interest receivable on Treasury securities.
Comment: See USSGL TC-A196 for special funds and non-revolving trust funds

Budget Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 5310 Interest Revenue

**U.S. Government Standard General Ledger
Account Transactions**

- C216 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds and custodial activity.

Comment: These are not budgetary resources until collected.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines and Administrative Fees Receivable

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

- C217 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines and Administrative Fees Receivable

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

- C218 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B402 for collection entry.

Transaction Origin: USSGL TC-4045

Budgetary Entry

None

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Proprietary Entry

Debit 2320 Deferred Credits

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

C220 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

C222 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way that the Department of Defense accounts for repairable items involving trade-ins.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Accounts receivable represents the cash amount the vehicle procurer will receive from the customer.

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue from Goods Sold

Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of Revenue from Goods Sold due to trade-in which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 1529 Inventory - Allowance

Credit 5790 Other Financing Sources

**U.S. Government Standard General Ledger
Account Transactions**

C224 To record loans other than credit reform.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C226 To record the accrual of custodial interest, penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.

Comment: For custodial revenue other than interest, see USSGL TC-C202.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines and Administrative Fees Receivable
Credit 5310 Interest Revenue
Credit 5320 Penalties, Fines and Administrative Fees Revenue

and

Debit 5991 Accrued Collections for Others
Credit 2980 Custodial Liability

C228 To record subsidy receivable and the related interest, in the financing account, for an upward re-estimate.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue

U.S. Government Standard General Ledger Account Transactions

C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C302 To record the sale of Federal securities purchased at a premium. The sale results in a gain.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

Credit 7110 Gains on Disposition of Assets

C304 To record the sale of Federal securities purchased at a premium. The sale results in a loss.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources

Debit 4120 Appropriations Anticipated - Indefinite

Debit 4394 Receipts Not Available for Obligation Upon Collection

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected from Treasury

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 1623 (G) Amortization of Discount and Premium Securities Other Than Public Debt Securities
Debit 7210 Losses on Disposition of Assets
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

- C306 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected from Treasury
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 7110 Gains on Disposition of Assets

U.S. Government Standard General Ledger Account Transactions

- C308 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Not Available for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Debit 7210 Losses on Disposition of Assets
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

**U.S. Government Standard General Ledger
Account Transactions**

C312 To record the sale or disposition of assets other than investments.

Transaction Origin: USSGL TC-5080

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal Use Software

Debit 7210 Losses on Disposition of Assets

 Credit 1511 Operating Materials and Supplies Held for Use

 Credit 1525 Inventory - Raw Materials

 Credit 1526 Inventory - Work-in-Process

 Credit 1527 Inventory - Finished Goods

 Credit 1541 Forfeited Property Held for Sale

 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

 Credit 1591 Other Related Property

 Credit 1711 Land and Land Rights

 Credit 1712 Improvements to Land

 Credit 1720 Construction-in-Progress

 Credit 1730 Buildings, Improvements and Renovations

 Credit 1740 Other Structures and Facilities

 Credit 1750 Equipment

 Credit 1820 Leasehold Improvements

 Credit 1830 Internal-Use Software

 Credit 1832 Internal-Use Software in Development

 Credit 1890 Other General Property, Plant and Equipment

**U.S. Government Standard General Ledger
Account Transactions**

- C314 To record the loss (or gain) from sales of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal government. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property

- C316 To record the loss on property sold without recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower.
See USSGL TC-B334 for property sold with recourse. Credit USSGL account 1399 if there is a gain. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property

and

Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property (receivable from borrower)

- C318 To record the loss on loan receivable from borrower on sale with recourse.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger
Account Transactions**

C320 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4273 Interest Collected from Treasury
Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Debit 7210 Losses on Disposition of Assets
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1690 Other Investments
Credit 5310 Interest Revenue
Credit 7110 Gains on Disposition of Assets

C322 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

Comment: The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources
Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 5310 Interest Revenue
Debit 7210 Losses on Disposition of Assets
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1690 Other Investments
Credit 7110 Gains on Disposition of Assets

**U.S. Government Standard General Ledger
Account Transactions**

- C324 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than Public Debt Securities
Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 7110 Gains on Disposition of Assets

- C326 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1622 Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 5310 Interest Revenue
 Credit 7110 Gains on Disposition of Assets

**U.S. Government Standard General Ledger
Account Transactions**

- C328 To record cash collected from a loss or a gain from the sale of excess, obsolete and unserviceable assets.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Transaction Origin: USSGL implementation guidance; disposition of personal property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4060 Anticipated Collections from Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets
Credit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete
Credit 1524 Inventory - Excess, Obsolete and Unserviceable
Credit 7110 Gains on Disposition of Assets

- C330 To record the sale of stockpile materials.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

- C332 To record stockpile materials sold at a gain.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets

**U.S. Government Standard General Ledger
Account Transactions**

C334 To record stockpile materials sold at a loss.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets
Credit 1572 Stockpile Materials Held for Sale

C336 To record the collection of sale proceeds from forfeited personal property sold.

Transaction Origin: For special fund transaction, see USSGL implementation guidance; receipts not available for obligation upon collection; for seized assets, see USSGL implementation guidance: accounting for inventory and related property.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

and

Debit 2320 Deferred Credits
Credit 1541 Forfeited Property Held for Sale

C340 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; seized assets

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

C342 To record the proceeds from commodities sold.

Comment: For cost of goods sold, see USSGL TC-D612. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5100 Revenue from Goods Sold

C344 To record a loss on the sale of commodities.

Comment: For cost of goods sold, see USSGL TC-D612

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

C400 COLLECTIONS AND RECEIVABLES - Asset Transfers-In

C402 To record the transfer-in of assets from others without reimbursements.

Transaction Origin: USSGL TC-5040

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1541 Forfeited Property Held for Sale

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Debit 1620 Investments in Securities Other Than Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Debit 1690 Other Investments

Debit 1711 Land and Land Rights

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant and Equipment

Credit 5720 Financing Sources Transferred In Without Reimbursement

C404 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

Comment: An entity receiving assets of greater value than those exchanged will recognize a gain and an entity receiving assets of lesser value recognizes a loss.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Use

Debit 1523 Inventory Held for Repair

Debit 1524 Inventory - Excess, Obsolete and Unserviceable

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets
 Credit 1511 Operating Materials and Supplies Held for Use (old book value)
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets

**U.S. Government Standard General Ledger
Account Transactions**

**D100 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS -
Upward and Downward**

D102 To record a downward adjustment to prior-year unpaid expended authority and reduce the liability. The appropriation has expired.

Comment: If downward adjustment is material, credit USSGL account 7400. If immaterial, credit USSGL account 6100. Reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC2020

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Non-production Costs

Credit 7400 Prior-Period Adjustments

**U.S. Government Standard General Ledger
Account Transactions**

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

Comment: If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Expended Authority Refunds Collected
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Non-production Costs
Credit 7400 Prior-Period Adjustments

**U.S. Government Standard General Ledger
Account Transactions**

D106 To record an upward adjustment of prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Non-production Costs

Debit 7400 Prior-Period Adjustments

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Account Transactions

D108 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Non-production Costs

Credit 7400 Prior-Period Adjustments

**U.S. Government Standard General Ledger
Account Transactions**

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Accrued Liabilities
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6900 Non-production Costs
Credit 7400 Prior-Period Adjustments

U.S. Government Standard General Ledger Account Transactions

D112 To record a downward re-estimate for loan subsidies in the financing account.

Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy

Debit 2180 Loan Guarantee Liability

Debit 6330 Other Interest Expenses

Credit 2990 Other Liabilities

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL TC2020

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1730 Buildings, Improvements and Renovations

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6500 Cost of Goods Sold
 Debit 6900 Non-production Costs
 Debit 7400 Prior-Period Adjustments
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2590 Other Debt
 Credit 2990 Other Liabilities

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL TC2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid
 Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Non-production Costs
Debit 7400 Prior-Period Adjustments
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2590 Other Debt
 Credit 2990 Other Liabilities

D118 To record an upward adjustment to unpaid prior-year unexpended obligations.

Comment: The goods, services or invoice have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

D120 To record a downward adjustment to unpaid prior-year unexpended obligations.

Comment: The goods, services or invoice have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
Comment: The invoice has been paid, but goods and services have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations
- Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced
- Proprietary Entry**
Debit 1410 Advances to Others
Credit 1010 Fund Balance With Treasury
- D124 To record an upward adjustment to prior-year unpaid unexpended obligations.
Comment: The invoice has not been paid. The goods and services have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations
- Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid
- Proprietary Entry**
None
- D126 To record an upward adjustment to prior-year paid expended authority.
Comment: A corrected invoice was received and paid for goods and services previously received and paid. Post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations
- Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid
- Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 Other Expense Not Requiring Budgetary Resources

- D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
Comment: The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1410 Advances to Others

- D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
Comment: If funded by a direct appropriation, post USSGL TC-B134. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410.
Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Credit 4650 Allotments - Expired Authority

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger Account Transactions

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 if recoveries were previously anticipated and apportioned. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Non-production Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger
Account Transactions**

D200 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5319 Contra Revenue for Interest

Debit 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

 Credit 1319 Allowance for Loss on Accounts Receivable

 Credit 1329 Allowance for Loss on Taxes Receivable

 Credit 1349 Allowance for Loss on Interest Receivable

 Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

 Credit 1319 Allowance for Loss on Accounts Receivable

 Credit 1349 Allowance for Loss on Interest Receivable

 Credit 1359 Allowance for Loss on Loans Receivable

D205 To record the write-off of penalties, fines and administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

 Credit 1360 Penalties, Fines and Administrative Fees Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D206 To record the write-off of accounts receivable.

Transaction Origin: USSGL TC-4105

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Credit 1310 Accounts Receivable

Credit 1360 Penalties, Fines and Administrative Fees Receivable

D207 To record the write-off of taxes receivable.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1329 Allowance for Loss on Taxes Receivable

Credit 1325 Taxes Receivable

D208 To record the write-off of loans receivable for loans made before fiscal 1992.

Transaction Origin: USSGL TC-4115

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable

Credit 1350 Loans Receivable

D210 To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D212 To record the write-off of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

and

Debit 2980 Custodial Liability
Credit 6190 Contra Bad Debt Expense - Incurred for Others

D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account

Comment: See USSGL TC-D202 for other than custodial revenue.

Budgetary Entry

None

Proprietary Entry

Debit 5319 Contra Revenue for Interest
Debit 5329 Contra Revenue for Penalties, Fines and Administrative Fees
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

**U.S. Government Standard General Ledger
Account Transactions**

D218 To record an adjustment to loans receivable based on acquired collateral property.

Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1551 Foreclosed Property

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1559 Foreclosed Property - Allowance

Credit 2910 Prior Liens Outstanding on Acquired Collateral

D220 To record an adjustment for actual loss of inventory.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

D222 To record an adjustment for actual loss of forfeited property.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger
Account Transactions**

D224 To record an adjustment for actual loss of commodities.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental wastes from past operations at net book value of zero.

Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry:

None

Proprietary Entry:

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation - Other Structures and Facilities

**U.S. Government Standard General Ledger
Account Transactions**

**D300 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS –
Reclassification/Revaluation**

D302 To record an increase in the imprest fund.

Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

Transaction Origin: USSGL TC-3035

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments

Proprietary Entry

Debit 1120 Imprest Funds
Credit 1010 Fund Balance With Treasury

D304 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes and insurance.

Transaction Origin: USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D306 To record the reclassification of expended balances held back from contractors from accounts payable.

Transaction Origin: USSGL TC-3155

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger
Account Transactions**

D307 To record the transfer of construction-in-progress to capitalized assets or expenses.

Transaction Origin: USSGL TC-5020

Budgetary Entry

None

Proprietary Entry

Debit 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

Debit 6100 Operating Expenses/Program Costs

Credit 1720 Construction-in-Progress

D308 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

D309 To record the reclassification of expenses related to software development to a capital asset account.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1720 Construction in Progress

Debit 1832 Internal-Use Software in Development

Credit 6600 Applied Overhead

Credit 6610 Cost Capitalization Offset

D310 To record the raw materials used to produce goods.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Credit 1525 Inventory - Raw Materials

**U.S. Government Standard General Ledger
Account Transactions**

- D312 To record completed inventory items.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods

Credit 1526 Inventory - Work-in-Process

- D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

- D316 To record the reclassification of damaged, irreparable inventory held for sale.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete and Unserviceable

Debit 7290 Other Losses

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

- D317 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1523 Inventory Held for Repair
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods
- D318 To record the turn-in of a broken part from operating materials and supplies held for repair.
Comment: Also post USSGL TC-D320.
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1514 Operating Materials and Supplies Held for Repair
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
- D319 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1519 Operating Materials and Supplies Allowance
- D320 To record a repaired broken part that has been returned to stock as a serviceable item.
Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost.) See USSGL TCs-D318 and D319. Reverse USSGL TC-D319 when the repaired broken part is returned to stock as a serviceable item.
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
 Credit 1514 Operating Materials and Supplies Held for Repair

**U.S. Government Standard General Ledger
Account Transactions**

D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7400 Prior-Period Adjustment

Credit 1529 Inventory - Allowance

D322 To record damaged inventory, using the direct method, items that need repairs.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7400 Prior-Period Adjustment

Credit 1523 Inventory Held for Repair

**U.S. Government Standard General Ledger
Account Transactions**

- D326 To record issuance of a new motor vehicle to the customer. Cost of goods sold represent the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 6500 Cost of Goods Sold

Credit 1527 Inventory - Finished Goods

- D328 To record a gain when inventory is revalued at the end of the period, using latest acquisition method.

Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale

Debit 1527 Inventory - Finished Goods

Credit 1529 Inventory - Allowance

- D330 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

U.S. Government Standard General Ledger Account Transactions

D332 To record the reclassification of operating materials and supplies that meet management's criteria for future use.

Comment: Reverse this entry when ready to use.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1511 Operating Materials and Supplies Held for Use

D334 To reclassify the excess or reserved assets to assets held for use.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete

D336 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent and material in dollar amount.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

D340 To reclassify stockpile materials authorized to be sold.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1572 Stockpile Materials Held for Sale

Credit 1571 Stockpile Materials Held in Reserve

D342 To record the forfeiture of a seized monetary instrument.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale

Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections

Credit 1541 Forfeited Property Held for Sale

D346 To record forfeited personal property placed into official use.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Debit 1542 Forfeited Property Held for Donation or Use

Credit 5900 Other Revenue

Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment

Credit 1542 Forfeited Property Held for Donation or Use

D350 To record forfeited personal property authorized to be distributed/donated to another entity.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 2990 Other Liabilities

Debit 1542 Forfeited Property Held for Donation or Use

Credit 1541 Forfeited Property Held for Sale

D352 To record an adjustment to the net realizable value of commodities.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1569 Commodities Allowance

**U.S. Government Standard General Ledger
Account Transactions**

D400 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Non-production Costs
Credit 2190 Other Accrued Liabilities
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger
Account Transactions**

D406 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability

Debit 6400 Benefit Expense

Credit 2160 Entitlement Benefits Due and Payable

Credit 2215 Other Post-Employment Benefits Due and Payable

Credit 2216 Pension Benefits Due and Payable to Beneficiaries

Credit 2217 Benefit Premiums Payable to Carriers

Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 2190 Other Accrued Liabilities

**U.S. Government Standard General Ledger
Account Transactions**

- D410 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger
Account Transactions**

**D500 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Depreciation,
Amortization and Depletion**

D502 To record an adjustment for under-applied overhead deemed immaterial.
Transaction Origin: USSGL implementation guidance; FASAB #4 and #7, Managerial Cost Accounting
Concepts/Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

 Credit 6100 Operating Expenses/Program Costs

 Credit 6710 Depreciation, Amortization and Depletion

D504 To record an adjustment for over-applied overhead deemed immaterial.
Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting
Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead

 Credit 6100 Operating Expenses/Program Costs

 Credit 6500 Cost of Goods Sold

 Credit 6710 Depreciation, Amortization and Depletion

D506 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if
the amount is material.
Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting
Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

 Credit 6100 Operating Expenses/Program Costs

 Credit 6710 Depreciation, Amortization and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

D508 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6710 Depreciation, Amortization and Depletion

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

Comment: Reverse entry for amortization of a premium

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Debit 1623 (N) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Credit 5310 Interest Revenue

D512 To record the amortization of subsidy for direct loans.

Transaction Origin: Credit reform direct loan case study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue

**U.S. Government Standard General Ledger
Account Transactions**

D514 To record depreciation, amortization and depletion expense on assets other than investments.

Transaction Origin: USSGL TC-5070

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvement

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

D516 To record accrued and compounded interest on the liability of loan guarantees.

Transaction Origin: USSGL implementation guidance; credit reform guarantee loan case study

Budgetary Entry

None

Proprietary Entry

Debit 6330 Other Interest Expenses

Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger
Account Transactions**

**D600 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated
and Allocated Cost Not in Categories Above**

D602 To record the imputed costs and related imputed financing sources.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs

Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.

Transaction Origin: USSGL TC-2040

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Credit 6600 Applied Overhead

Credit 6710 Depreciation, Amortization and Depletion

D606 To record the inventory used for operations.

Transaction Origin: USSGL TC-5010

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

D612 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A310 and C186.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

D614 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D322 for direct method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.

Comment: See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

D618 To capitalize the previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger
Account Transactions**

D620 To record stockpile materials issued for use under the consumption method.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1571 Stockpile Materials Held in Reserve

D622 To record a lien of real and intangible forfeited property in the allowance account.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1549 Forfeited Property Allowance

**U.S. Government Standard General Ledger
Account Transactions**

E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

Budgetary Entry

None

Proprietary Entry

None

E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

Budgetary Entry

None

Proprietary Entry

None

E106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

Budgetary Entry

None

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- E108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

Budgetary Entry

None

Proprietary Entry

None

- E110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

Budgetary Entry

None

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F100 YEAREND - Preclosing Entries

- F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Transaction Origin: USSGL implementation guidance; FACTS II, indefinite no year

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

- F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger
Account Transactions**

- F108 To record the reduction of permanent indefinite resources when a warrant is received.
Comment: Do not process this transaction unless indefinite authority needs further adjusting.
Reverse entry for an increase.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4116 Entitlement Loan Subsidy Appropriation - Indefinite
 Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
 Credit 4119 Other Appropriations Realized
 Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

Proprietary Entry

Debit 3101 Unexpended Appropriations - Appropriations Received
 Credit 1010 Fund Balance With Treasury

- F109 To record the removal of unfilled customer orders without advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

- F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances from Others
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- F112 To record adjustments for anticipated resources not realized.
Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4590 Apportionments Unavailable - Anticipated Resources

Credit 4032 Anticipated Contract Authority

Credit 4042 Estimated Borrowing Authority - Indefinite

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4165 Allocations of Authority – Anticipated from Invested Balances

Credit 4210 Anticipated Reimbursements and Other Income

Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority

Debit 4044 Anticipated Reductions to Borrowing Authority

Debit 4047 Anticipated Transfers to Treasury

Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources

Debit 4070 Anticipated Collections from Federal Sources

Debit 4120 Appropriations Anticipated - Indefinite

Debit 4210 Anticipated Reimbursements and Other Income

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F118 To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4034 Anticipated Adjustments to Contract Authority

Credit 4044 Anticipated Adjustments to Borrowing Authority

Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.

Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

F124 To record the closing of miscellaneous receipts at the end of the year.

Comment: See USSGL TC-C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

- F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget, and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4395 Authority Unavailable Pursuant to Public Law - Temporary

Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F128 To record the cancellation of a valid obligation and account payable in the Acanceling appropriation."

Comment: Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; See USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See OMB Circular A-34 for additional guidance.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries

Credit 4650 Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations

Credit 3107 Unexpended Appropriations - Used

- F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

Comment: Post this transaction concurrently with USSGL TC-F126. OMB Circular A-34 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular A-34 for additional guidance.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

**U.S. Government Standard General Ledger
Account Transactions**

- F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F242 if the total amount of current-year receipts is not enough to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds with Balances Precluded from Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Credit 4157 Authority Made Available from Receipts or Appropriation Balances Previously Precluded from Obligation

Proprietary Entry

None

- F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F244 if the total amount of current-year receipts is not enough to cover current-year obligations.

Transaction Origin: Trust Fund Guide: Trust Funds with Balances Precluded from Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded from Obligation

Credit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation

Proprietary Entry

None

- F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 1618 Market Adjustment – Investments

Credit 7180 Unrealized Gains – Investments

**U.S. Government Standard General Ledger
Account Transactions**

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

Comment: Unrealized holding gains and losses are included in earnings.

Transaction Origin: USSGL implementation guidance: Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses - Investments

Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the balance sheet, USSGL account 7180 Unrealized Gains – Investments may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280 Unrealized Losses – Investments. Reverse this entry at the time of sale or maturity.

Transaction Origin: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Not Available for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment – Investments in Zero Coupon Bonds

Credit 1639 Contra Market Adjustment – Investments in Zero Coupon Bonds

U.S. Government Standard General Ledger Account Transactions

F200 YEAREND - Closing Entries

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS – Transfers-Out

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 4167 Allocations of Realized Authority – Transferred from Invested Balances

Debit 4170 Transfers - Current -Year Authority

Debit 4175 Allocation Transfers of Current -Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Debit 4190 Transfers - Prior-Year Balances

Debit 4195 Transfers of Obligated Balances

Debit 4201 Total Actual Resources - Collected

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Rescissions - Current-Year

Debit 4393 Rescissions - Prior-Year

Debit 4396 Authority Permanently Not Available Pursuant to Public Law

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Deficiency Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation - Definite - Current

Credit 4116 Entitlement Loan Subsidy Appropriation - Indefinite

Credit 4117 Loan Administrative Expense Appropriation - Definite - Current

Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent

Credit 4119 Other Appropriations Realized

Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4128 Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS – Transfers-In

Credit 4138 Appropriation to Liquidate Contract Authority

Credit 4148 Resources Realized from Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Allocations of Realized Authority – Transferred from Invested Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4195 Transfers of Obligated Balances

Credit 4201 Total Actual Resources - Collected

Credit 4252 Reimbursements and Other Income Earned - Collected

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Transaction continued...

**U.S. Government Standard General Ledger
Account Transactions**

Credit 4260 Actual Collections of “governmental-type” Fees
Credit 4261 Actual Collection of Business-Type Fees
Credit 4262 Actual Collection of Loan Principal
Credit 4263 Actual Collection of Loan Interest
Credit 4264 Actual Collection of Rent
Credit 4265 Actual Collections from Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4267 Other Actual “governmental-type” Collections from Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected - Definite - Current
Credit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
Credit 4273 Interest Collected from Treasury
Credit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
Credit 4275 Actual Collections from Liquidating Fund
Credit 4276 Actual Collections from Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F206 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4133 Actual Adjustments to Contract Authority
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Rescissions - Current-Year
Debit 4393 Rescissions - Prior-Year
 Credit 4131 Current-Year Contract Authority Realized - Definite
 Credit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

F208 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4143 Actual Reductions to Borrowing Authority
Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Rescissions - Current-Year
Debit 4393 Rescissions - Prior-Year
 Credit 4141 Current-Year Borrowing Authority Realized - Definite
 Credit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F210 To record the closing of unobligated balances to unapportioned authority for unexpired multi-year funds.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

F212 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

F214 To record the closing of Expended Authority - Paid.

Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Transaction Origin: USSGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Credit 4157 Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation

and

Debit 4398 Offsetting Collections Temporarily Precluded from Obligation

Credit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation

Proprietary Entry

None

- F216 To record the closing of related adjustments to Expended Authority - Paid when there is a net downward adjustment.

Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4201 Total Actual Resources - Collected

Credit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Proprietary Entry

None

- F218 To record the closing of related adjustments to Expended Authority - Unpaid.

Comment: Use upward adjustment USSGL account 4981 only in year 2 and later.

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F220 To record the closing of related adjustments to Expended Authority - Unpaid.
Comment: Use downward adjustment USSGL account 4971 only in year 2 and later.

Budgetary Entry**Debit 4901 Delivered Orders – Obligations, Unpaid**

Credit 4931 Delivered Orders – Obligations Transferred, Unpaid

Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries

Proprietary Entry

None

- F222 To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry

Debit 4832 Undelivered Orders – Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced

Credit 4802 Undelivered Orders – Obligations, Prepaid/Advanced**Proprietary Entry**

None

- F224 To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry**Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced**

Credit 4832 Undelivered Orders – Obligations Transferred, Prepaid/Advanced

Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders –
Obligations, Refunds Collected**Proprietary Entry**

None

- F226 To record the closing of related upward adjustments to unpaid unexpended obligations.
Comment: Use upward adjustment USSGL account 4881 only in year 2 or later.

Budgetary Entry

Debit 4831 Undelivered Orders – Obligations Transferred, Unpaid

Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Credit 4801 Undelivered Orders – Obligations, Unpaid**Proprietary Entry**

None

U.S. Government Standard General Ledger Account Transactions

- F227 To record the closing of related downward adjustments to unpaid unexpended obligations.
Comment: Use downward adjustment USSGL account 4871 only in year 2 or later.

Budgetary Entry**Debit 4801 Undelivered Orders – Obligations, Unpaid**

Credit 4831 Undelivered Orders – Obligations Transferred, Unpaid

Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Proprietary Entry

None

- F228 To record the closing of revenue, expense and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry**Debit 3310 Cumulative Results of Operations**

Debit 5100 Revenue from Goods Sold

Debit 5200 Revenue from Services Provided

Debit 5310 Interest Revenue

Debit 5320 Penalties, Fines and Administrative Fees Revenue

Debit 5400 Benefit Program Revenue

Debit 5500 Insurance and Guarantee Premium Revenue

Debit 5600 Donated Revenue - Financial Resources

Debit 5610 Donated Revenue - Nonfinancial Resources

Debit 5700 Expended Appropriations

Debit 5720 Financing Sources Transferred In Without Reimbursement

Debit 5740 Appropriated Earmarked Receipts Transferred In

Debit 5750 Expenditure Financing Sources - Transfers-In

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Debit 5780 Imputed Financing Sources

Debit 5790 Other Financing Sources

Debit 5800 Tax Revenue Collected

Debit 5801 Tax Revenue Accrual Adjustment

Debit 5900 Other Revenue

Debit 6190 Contra Bad Debt Expense - Incurred for Others

Debit 6199 Adjustments to Subsidy Expense

Debit 6600 Applied Overhead

Debit 6610 Cost Capitalization Offset

Credit 3310 Cumulative Results of Operations

Credit 5109 Contra Revenue for Goods Sold

Credit 5209 Contra Revenue for Services Provided

Credit 5319 Contra Revenue for Interest

Credit 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
 Credit 5790 Other Financing Sources
 Credit 5799 Adjustment of Appropriations Used
 Credit 5809 Contra Revenue for Taxes
 Credit 5890 Tax Revenue Refunds
 Credit 5909 Contra Revenue for Other Revenue
 Credit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing from Treasury
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employee Contrib. to Employee Benefit Programs Not Requiring CY Budget Auth. (Unob.)
 Credit 6900 Non-production Costs

F230 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets
 Debit 7180 Unrealized Gains – Investments
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments
 Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

U.S. Government Standard General Ledger Account Transactions

F231 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets
Credit 7280 Unrealized Losses - Investments
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior Period Adjustments
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

F232 To record the closing of the liquidating fund.

Budgetary Entry

None

Proprietary Entry

Debit 5310 Interest Revenue
Debit 5700 Expended Appropriations
Debit 5740 Appropriated Earmarked Receipts Transferred In
Credit 2970 Resources Payable to Treasury
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 6100 Operating Expense/Program Costs
Credit 6310 Interest Expense on Borrowing from Treasury
Credit 6320 Interest Expense on Securities
Credit 6330 Other Interest Expenses

F233 To record closing of fiscal year activity that increases unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
Debit 3106 Unexpended Appropriations - Adjustments
Debit 3109 Unexpended Appropriations - "Prior-Period Adjustments"

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3106 Unexpended Appropriations - Adjustments
Credit 3107 Unexpended Appropriations - Used
Credit 3109 Unexpended Appropriations - "Prior-Period Adjustments"

**U.S. Government Standard General Ledger
Account Transactions**

F234 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None

F236 To record the closing of apportioned authority of guaranteed loan level into unused authority.

Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

Budgetary Entry

None

Proprietary Entry

None

F238 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lenders

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Budgetary Entry

None

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F239 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB form and content financial statements.

Memorandum Entry

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Credit 8065 Guaranteed Loan Collections, Defaults and Adjustments

Budgetary Entry

None

Proprietary Entry

None

- F240 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None

- F242 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

Comment: Refer to F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds with Balances Precluded from Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Credit 4157 Authority Made Available from Receipts or Appropriation Balances Previously Precluded from Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F244 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds with Balances Precluded from Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded from Obligation

Credit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

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